

August 12,1992.

Ash Grove Cement Co.

Dear

In response to your request, I am pleased to inform you that the oil contained in the two 69kv transformers serving the Plant is a mineral based type of oil.

This oil has been tested and contains one part per million PCB rating.

I hope this is adequate information for your needs. If you have any further questions please call and we will help in any way we can.

Sincerely,

Jim Tomanek

Account Executive

Jim Tomaneh